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LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.
AUDITOR'S REPORT
JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9-17-01

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.
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E. A. ESPARROS
CERTIFIED PUBLIC ACCOUNTANT
1241 MELODY DRIVE
METAIRIE, LOUISIANA 70002
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lafourche Council on Aging, Inc.
Raceland, Louisiana 70394

I have audited the accompanying general purpose financial statements of the Lafourche Council on Aging, Inc., Raceland, Louisiana, for the year ended June 30, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Lafourche Council on Aging, Inc.'s management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

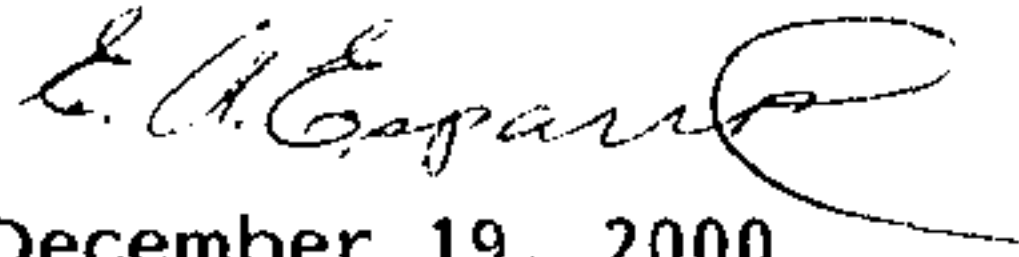
In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Council on Aging, Inc., Raceland, Louisiana, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report on my consideration of the Lafourche Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Lafourche Council on Aging, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the Table of Contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and

Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in my opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.



December 19, 2000
Metairie, La.

E. A. ESPARROS
CERTIFIED PUBLIC ACCOUNTANT
1241 MELODY DRIVE
METAIRIE, LOUISIANA 70002
504/834-6195

To the Board of Directors
Lafourche Council on Aging, Inc.
Raceland, Louisiana 70394

Compliance

I have audited the compliance of the Lafourche Council on Aging, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each major programs for the year ended June 30, 2000. The major program is identified in Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal program is the responsibility of the Lafourche Council on Aging, Inc.'s management. My responsibility is to express an opinion on the Lafourche Council on Aging, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lafourche Council on Aging, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Lafourche Council on Aging, Inc.'s compliance with those requirements.

In my opinion the Lafourche Council on Aging, Inc. complied in all material respects with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000.

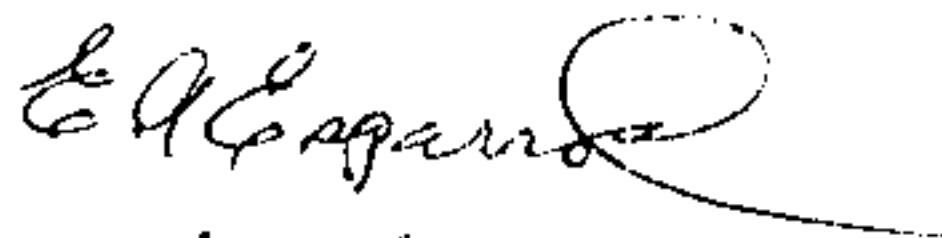
Internal Control:

The organization's management is responsible for establishing and maintaining effective control over compliance with the requirements of laws, regulations contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures and for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily

disclose all matters in the internal control that might be material weaknesses. A material weaknesses is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material to a major program be audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance that I consider to be a material weaknesses.

This report is intended for the information of the Board of Directors and the management of the Lafourche Council on Aging, Inc., the Louisiana Legislative Auditor, the federal awarding agencies, and other pass-through agencies. However, this report is a matter of public record and its distribution is not limited.



December 19, 2000
Metairie, La.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2000

	<u>General</u>	<u>Special</u>	<u>General Fixed Assets</u>	<u>Totals</u> <u>Memorandum Only</u>	
				<u>2000</u>	<u>1999</u>
<u>ASSETS:</u>					
Cash in Bank	\$31,039.35	\$117,343.08		\$148,382.43	\$ 92,584.17
Deposits	5,003.00			5,003.00	5,003.00
Reimbursements/ Accounts Receivables		8,609.00		8,609.00	11,325.79
Match on Vans					15,062.80
Due from Other Funds	21,383.77			21,383.77	310.26
General Fixed Assets			\$367,939.34	367,939.34	322,538.64
Total Assets	\$57,426.12	\$125,952.08	\$367,939.34	\$551,317.54	\$446,824.66
	=====	=====	=====	=====	=====
<u>LIABILITIES AND FUNDS' BALANCES:</u>					
Accounts Payable					\$ 443.47
Due to Other Funds		\$ 21,383.77		\$ 21,383.77	310.26
Fund Balances	\$57,426.12	104,568.31		161,994.43	123,532.26
Investment in General Fixed Assets			\$367,939.34	367,939.34	322,538.64
Total Liabilities & Fund Balances	\$57,426.12	\$125,952.08	\$367,939.34	\$551,317.54	\$446,824.66
	=====	=====	=====	=====	=====

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUNDS' BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2000

	<u>General</u>	<u>Special Revenues</u>	<u>Memorandum Only</u>	
			<u>2000</u>	<u>1999</u>
Revenues:				
Intergovernmental	\$ 38,447.00	\$ 985,453.50	\$ 1,023,900.50	1,024,181.50
Public Support	7,015.46	146,628.99	153,644.45	172,541.32
Other	3,055.89	44,932.00	47,987.89	12,914.93
Total Revenues	<u>\$ 48,518.35</u>	<u>\$ 1,177,014.49</u>	<u>\$ 1,225,532.84</u>	<u>\$ 1,209,637.75</u>
Expenditures:				
Salaries		\$ 736,445.08	\$ 736,445.08	\$ 762,240.89
Fringe Benefits		57,419.15	57,419.15	59,676.52
Travel	\$ 2,382.53	34,011.89	36,394.42	40,056.93
Operating Services	17,900.48	84,341.29	102,241.77	111,994.72
Operating Supplies	6,653.99	39,467.49	46,121.48	40,327.90
Other Costs	7,613.93	149,321.30	156,935.23	149,489.78
Utility Assistance		13,806.49	13,806.49	28,300.62
Capital Outlay	10,439.00	18,308.00	28,747.00	6,800.00
Total Expenditures	<u>\$ 44,989.93</u>	<u>\$ 1,133,120.69</u>	<u>\$ 1,178,110.62</u>	<u>\$ 1,198,887.36</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,528.42	\$ 43,893.80	\$ 47,422.22	\$ 10,750.39
Fund Balances:				
Beginning of Year	\$ 39,680.33	\$ 83,851.96	\$ 123,532.29	\$ 114,116.73
Adjustments	14,217.37	(23,177.45)	(8,960.08)	(1,334.83)
End of Year	<u>\$ 57,426.12</u>	<u>\$ 104,568.31</u>	<u>\$ 161,994.43</u>	<u>\$ 123,532.29</u>

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUNDS' BALANCES - BUDGET AND ACTUAL
GENERAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues/ Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 23,247.00	\$ 23,247.00	
Lafourche Parish Council	15,200.00	15,200.00	
Public Support:			
Participants' Contributions	6,355.46	7,015.46	\$ 660.00
Other	3,715.89	3,055.89	(660.00)
Total Revenues	\$ <u>48,518.35</u>	\$ <u>48,518.35</u>	\$ <u>-0-</u>
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 2,382.60	\$ 2,382.53	\$.07
Operating Services	17,900.50	17,900.48	.02
Operating Supplies	6,654.32	6,653.99	.33
Other Costs	7,613.51	7,613.93	(.42)
Utility Assistance			
Capital Outlay	10,439.00	10,439.00	
Total Expenditures	\$ <u>44,989.93</u>	\$ <u>44,989.93</u>	\$ <u>-0-</u>
Revenues in Excess of Expenditures		\$ 3,528.42	
Fund Balances:			
Beginning of the Year		\$ 39,680.33	
Adjustments		14,217.37	
End of Year		\$ <u>57,426.12</u>	

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUNDS' BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND
 FOR THE YEAR ENDED JUNE 30, 2000

	Budgeted Revenues/ Expenditures	Budgeted Revenues/ Expenditures	Variances Favorable (Unfavorable)
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 835,988.00	\$ 830,206.00	\$ (5,782.00)
Lafourche Parish Council	135,667.00	135,667.00	
Emergency, Food, & Shelter	11,467.50	11,467.50	
Dept. of Health & Hospitals	8,113.00	8,113.00	
Public Support:			
L.A.C.O.A. & Other	8,638.72	8,638.72	
United Way	64,838.68	64,839.05	.37
Participants' Contributions	70,848.04	73,151.22	2,303.18
Other:	41,799.00	44,932.00	3,133.00
Total Revenues	\$ <u>1,177,359.94</u>	\$ <u>1,177,014.49</u>	\$ <u>(345.45)</u>
Expenditures:			
Salaries	\$ 760,683.51	\$ 736,445.08	\$ 24,238.43
Fringe Benefits	58,015.52	57,419.15	596.37
Travel	38,333.66	34,011.89	4,321.77
Operating Services	86,577.65	84,341.29	2,236.36
Operating Supplies	38,408.00	39,467.49	(1,059.49)
Other Costs	160,285.50	149,321.30	10,964.20
Utility Assistance	13,806.49	13,806.49	
Capital Outlay	18,308.00	18,308.00	
Total Expenditures	\$ <u>1,174,418.33</u>	\$ <u>1,133,120.69</u>	\$ <u>41,297.64</u>
Revenues in Excess of Expenditures		\$ 43,893.80	
Other Financial Sources:			
Transfers In		\$ 35,534.20	
Transfers Out		(35,534.20)	
Fund Balances:			
Beginning of Year		\$ 83,851.96	
Adjustments		(23,177.45)	
End of Year		\$ <u>104,568.31</u>	

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

Note 1 - Summary of Significant Accounting Policies:

a. Reporting Entity:

In 1964 the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters were issued by the Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Lafourche Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council may use the monies provided.

The primary function of the Lafourche Council on Aging, Inc. is to improve the quality of life of the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging population of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of seventeen voluntary members who serve three year terms, govern the Council. The Lafourche Council on Aging, Inc. also has an Advisory Committee whose function is to furnish information and advise the Council.

The Council is not a component unit of another primary government nor does it have any component units which are related. Therefore, the Council has presented its financial statements as a separate special-purpose government.

b. Presentation of Statements;

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

Local:

The primary source of funds are provided by the Lafourche Parish Council. One grant from the Lafourche Parish Council is specifically used to supplement the meals program; another grant is specifically used to assist in the transportation program; and a third grant may be used by the Council at its discretion. The transportation grant is accounted for as the Parish Council Fund and the meals grant is accounted for in the Home Delivery Meals Fund. The discretionary grant is accounted for in the General Fund and is generally used for expenses, such as services and supplies, and for the acquisition of fixed assets not provided by other funds. The unused discretionary grant may be carried forward to future periods.

* Special Revenue Funds:

Special Revenue Funds are used to account for the proceeds from special revenue sources that are legally restricted to expenditures for specified purposes.

The following are the funds which comprise the Council's Special Revenue Funds:

Section 5311:

Section 5311 Fund, formerly Title 49 and Section 18 Fund, derive monies provided by the United States Department of Transportation, through the Louisiana Department of Transportation and Development, through the Lafourche Parish Council, and finally to the Lafourche Council on Aging, Inc. who actually operates the transportation system in the parish. Funds received by the Council through the Lafourche Parish Council are based on actual operating costs of providing transportation services to the rural residents. This is a reimbursement type contract with an annual limit. To be reimbursed for the full amount of the contract the Council must provide 50% matching in-kind services, supplies, insurance, and other supporting funds.

The Lafourche Parish Council provides a yearly grant to assist in the transportation program. Additionally, the United Way of South Louisiana annually contribute to offset the transportation costs. Further, passengers voluntarily contribute to the costs of operating the transportation system.

The Council has contracts with other non-profit organizations in the area to provide transportation services at a fixed rate per passenger. These non-profit agencies specifies the passengers, the designation, and the time for such services. The revenue derived from these non-profit agencies are classified as Other Revenues in the Section 5311 Fund.

The Louisiana Department of Transportation cancelled the contract effective March 31, 2000. The reimbursement of expenses from that agency totaled \$103,167.00 for the period July 1, 1999 through March 31, 2000. For the months of April, May, and June, 2000 the transportation system was operated under a coordinated mandate with the Lafourche Parish Council. During that period the Lafourche Council on Aging, Inc. received the following transportation revenues:

Participants' Contributions	\$ 791.63
Other Revenues	3,971.00
	<u>\$4,762.63</u>

Also, during this period expenditures totaling \$3,579.75 were incurred. The revenues and expenses were transferred to the Transportation Section of the Title III B-1 Fund.

Area Agency Administration:

Funds are received from the Louisiana Governor's Office of Elderly Affairs to provide administrative and supervision of all programs of the Lafourche Council on Aging, Inc. associated with the Title III and Senior Center activities. These funds are provided by the United States Department of Health and Human Resources.

Title III B-1 Supportative Services Fund:

Title III B-1 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation services to the elderly. Elderly is defined for this fund as persons sixty years of age or older.

During this period the Council received participants' contributions totaling \$1,280.51 and \$2,500.00 from the Lafourche Parish Council to assist in the Homemaker Program of the Title IIIB-1 Fund.

Title III C-1 Congregate Meals Fund:

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located senior centers. Participants receiving meals in this program voluntarily contributed \$27,905.17 to this program. This year 27,610 meals were served at the Senior Centers.

Title III C-2 Home Delivered Meals Fund:

Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. The Lafourche Parish Council contributed \$2,500.00 and the United Way of South Louisiana contributed \$2,807.40 toward providing home delivered meals. Participants' contributions amounted to \$31,355.90 all of which was used to provide nutritional meals to home-bound older persons. 42,770 meals were served to eligible persons.

U.S.D.A. Fund:

The Council elected to receive a set reimbursement for each meal served in lieu of receiving U.S.D.A. commodities. This reimbursement program originates with the United States Department of Agriculture, through the Louisiana Governor's Office of Elderly Affairs, and finally to the Council for each eligible meal served, both congregate and home delivered. The reimbursement rate was .5404 per meal served for the period July 1, 1999 through September, 1999 and .5539 per meal for the period October 1, 1999 through June 30, 2000. There was a maximum ceiling on the reimbursement of \$44,000.00.

Title D Fund:

The Title III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals including in-home supportative services for older persons who are victims of Alzheimer's disease and related neurological or organic brain dysfunction, and to families of such victims. The Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

Title F Fund:

The Title III-F Fund is used to account for funds whose purpose is for disease prevention and health promotion activities. The law directs the state agency administering this program to "give priority to areas in which there are a large number of older individuals who have the greatest economic and social need." The Council has a contract with Nicholls State University, Health and Physical Education Department, to provide these services. Title III F funds are provided by the United States Department of Health and Human Services and "passed through" to the Council through the Louisiana Governor's Office of Elderly Affairs.

Title V Fund:

The Senior Community Employment Program, known as the Title V Program, provides employment for senior citizens at various state, parish, and local agencies in Lafourche Parish and six surrounding parishes. These workers are paid the minimum wages and are limited to certain hours per week. The funds are derived from the Governor's Office of Elderly Affairs are limited to a set number of workers. These "passed through" funds originate with the United States Department of Labor.

Title XIX Fund:

This program accounts for the Medicaid applications completed which are forwarded to the Department of Health & Hospitals for which a reimbursement fee of \$14.00 per application is received. The Council pays designated employees \$10.00 per Medicaid application secured. This program is also available to provide non-ambulance medical transportation to eligible persons. Also, this fund can be used to provide assistance to eligible persons suffering from mental retardation or development disabilities.

Senior Centers Fund:

The Senior Centers Fund is used to account for the administration of the Senior Centers Program. Funds used in this program are appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs which "passes through" these funds to the Council. The original grant was \$50,192.00 and a supplemental grant of \$4,500.00 was received. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Title III B Ombudsman Fund:

The Ombudsman Fund is used to account for funds used to provide persons seventy years of age or older residing in long-term care facilities a representative to insure that such residents' rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman funds originate with the United States Department of Health and Human Services and "passed through" to the Council through the Louisiana Governor's Office of Elderly Affairs.

F.E.M.A.:

The Federal Emergency Management Agency, known as F.E.M.A., is used to account for funds designated as utility and shelter assistance for needy persons. These funds are "passed through" the United Way to the Council

and are used exclusively to assist eligible persons with their utility bills.

Audit Fund:

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to supplement the cost of having an annual audit of the Council's financial statements.

Parish Council Fund:

The Lafourche Parish Council provides funds to be used exclusively to assist in the transportation program. These funds are used to pay drivers' salaries and are received quarterly.

United Way Fund:

The United Way of South Louisiana provides funds to assist the Council's home delivered meals program and the transportation program. United Way funds are also used exclusively in the respite programs.

Gheens Foundation Fund:

In previous years the Council received funds directly from the Gheens Foundation to be used to provide mileage reimbursement to the volunteers in the respite program. This year the Council provided volunteer mileage reimbursement from the previous years' carryover. This year the Council received a specific grant of \$10,000.00 toward the cost of a nutrition van.

Helping Hands Fund:

The Helping Hands Fund's revenues originate from two utility companies. These utility companies collect voluntary contributions from their customers and remit these funds directly to the Council or to the Louisiana Association of Councils on Aging which in turn remits to the Council. These funds are used to provide utility assistance to eligible needy persons in the parish.

d. Account Group:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The account group of the Lafourche Council on Aging, Inc. that does not effect available expendable resources and is not a "fund" is:

General Fixed Assets:

The fixed assets (capital assets) used in governmental fund type operations of the Lafourche Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Asset Account Group and are recorded as expenditures in the government fund types when purchased. The Louisiana Governor's Office of Elderly Affairs requires all expenditures in excess of \$250.00 to be capitalized.

e. Basis of Accounting:

The accounting and financing reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resource measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financial sources) and decreases (expenditures and other uses in current net assets).

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

f. Advances:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those instances where repayment is expected, the advances are accounted for through the various due from and due to accounts.

g. Budget Policy:

The Council used the following procedures to derive the budgetary data which has been presented in Exhibit C and D of these financial statements.

- * The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding level for each programs' grant award.
- * The Council may also obtain grants from agencies other than GOEA and the Council considers the potential revenues to be earned under these grants.
- * Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.
- * The Executive Director prepares a proposed budget

based on expected funding levels and then submits the budget to the Board of Directors for approval.

- * The Board of Directors reviews and adopts the budget before May 31 of the current year for the next year.
- * The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
- * All budgetary appropriations lapse at the end of each fiscal year. Occasionally, the Council will receive a special project grant which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date where the budgetary appropriations will lapse.
- * The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
- * Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
- * Actual amounts are compared to a budgeted amounts periodically during the fiscal year as a management control device.
- * The Council may transfer funds between line item as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from that state agency. As a part of this grant awards, the GOEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceed the budgeted amount by more than 10%. Otherwise, the excess cost could be labeled as unauthorized expenditures.
- * Expenditures cannot legally exceed appropriations on an individual fund level.
- * The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.
- * Amounts are not budgeted for revenues and expenses for the Helping Hands Fund because they were not legally required and the amounts of revenue to be received under this program could not be determined.

h. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on the combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

i. Fixed Assets:

Assets which cost at least \$250.00 and which has an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are stated at historical costs or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Vans acquired are stated at their retail value although the cost to the Council is limited to the matching amount. No depreciation have been provided on the general fixed assets.

k. Related Party Transactions:

There were no related party transactions during the fiscal year.

Note 2 - Revenue Recognition - Intergovernmental Grants, Public Support, and Miscellaneous Revenues.

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). These intergovernmental funds are received from various sources at different periods.

After the effective date of the approved contract monthly allotments are received from the Governor's Office of Elderly Affairs for the following programs: Area Agency Administration, Title III B1, Title III C-1, Title III C-2, Title V, Title D, Title F, Senior Centers, Ombudsman, and P.C.O.A. The Audit Fund receives its revenue as a lump sum, and the U.S.D.A. reimbursement, based on the number of meals served, is reimbursed, usually periodically, through the Governor's Office of Elderly Affairs after the submission of the required statements.

The Louisiana Department of Health and Hospitals reimburses the Council for Title XIX program after the submission of the required data.

The Lafourche Parish Council "passes through" the Section 5311 reimbursement to the Council for operating the transportation system. The reimbursement vouchers are submitted monthly, however, the actual reimbursement are periodically and not necessarily monthly. The Lafourche Parish Council supplements the transportation system by providing additional funding. The Lafourche Parish Council further assists by the payment of insurance premiums on the vans.

Twice a fiscal year the Federal Emergency, Food, and Shelter National Board (F.E.M.A.) provides the Council with funds to supplement needy individuals' utility and housing costs. These funds are "passed through" the United Way of America.

The Lafourche Parish Council quarterly allocates the yearly grant. This discretionary fund is in addition to other funds used to assist the transportation system and to supplement the home delivery meals program and the homemaker program.

Public Support and Miscellaneous Revenues

The United Way of South Louisiana provides monthly amounts to be used in the transportation, respite programs, and the home delivered meals program.

The Council encourages and receives contributions from clients for services provided. These contributions are voluntary and are used exclusively to offset the costs of the program. These contributions are received and accounted for in the following programs: Section 5311, P.C.O.A., Title III B-1, Title III C-1, Title III C-2, and United Way.

The Helping Hands utility program is funded entirely by utility company customers who donate monies for this program with the payment of their utility bills. The major utility company forward the collected donations to the Louisiana Association of Councils on Aging who in turn distributes these funds to the councils in Louisiana.

The Council has contracts with various non-profit organizations in the area to provide transportation services at a fixed rate per passenger. These non-profit organizations designate the passengers, the destination, and the time. These transportation services are unrelated to the function of the Lafourche Council on Aging, Inc. and therefore the revenues derived therefrom is accounted for in the Section 5311 Fund for the period July 1, 1999 through March 31, 2000. For the months of April, May, and June, 2000, the revenues derived from the transportation of non-profit passengers were accounted for in the Title III B-1 Fund. These revenues are used to offset the transportation expenses.

In this fiscal year the Council furnished In-Kind services to the Title V Program. These In-Kind revenues and their related expenses was considered salaries of persons who supervised the Title V enrollees. The Council also furnished In-Kind services in applying for reimbursement of expenses in the Section 5311 program. The In-Kind services consisted mainly of the volunteer services.

The timing and amounts of the receipts of monies from public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenues in the period received.

Note 3 - Cash in Bank:

Bank balances as of June 30, 2000 were as follows:

<u>Bank</u>	<u>Fund</u>	<u>Amount</u>
Bank One, Louisiana, NA	Special Revenue	\$ 111,962.57
Bank One, Louisiana, NA	General	31,039.35
Bank One, Louisiana, NA.	F.E.M.A.	6,299.73
		<u>\$ 149,301.65</u>

F.E.M.A. requires a separate bank account to account for its deposits and disbursements.

Note 4 - Deposits required of the Lafourche Council on Aging, Inc. as of June 30, 2000:

<u>Deposit</u>	<u>Purpose</u>	<u>Amount</u>
Louisiana Workmans' Compensation	Deposit on Work-mens' Compensation Insurance	<u>\$5,003.00</u>

Note 5 - Grants/Reimbursements Receivables:

Grants/reimbursements as of June 30, 2000 were as follows:

<u>Program</u>	<u>Fund</u>	<u>Funding Agency</u>	<u>Amount</u>
U.S.D.A.	Special Revenue	GOEA	\$6,721.00
Transportation Contracts	Special Revenue	Various	1,888.00
			<u>\$8,609.00</u>

The reimbursement due from the U.S.D.A. was for meals served for the months of May and June, 2000 in the Title III C-1 and Title III C-2 programs.

The Council was due for providing transportation on the following contracts:

<u>Due From</u>	<u>Amount</u>
St. Anne Hospital	\$ 1,224.00
Raceland Manor	272.00
Cerebral Palsy	168.00
Louisiana Rehab.	160.00
Thibodaux Regional	40.00
Options for Indep.	24.00
	<u>\$ 1,888.00</u>

Note 6- Changes in General Fixed Assets:

A summary of the changes in general fixed assets during the year is as follows:

	<u>Balance</u> <u>6-30-99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-00</u>
Vans	\$289,020.24	\$51,652.00		\$340,672.24
Office Furniture and Equipment	<u>33,518.40</u>	<u>4,680.00</u>	<u>\$10,931.30</u>	<u>27,267.10</u>
Total	<u>\$322,538.64</u>	<u>\$56,332.00</u>	<u>\$10,931.30</u>	<u>\$367,939.34</u>

The Council acquired a van during the year from the Department of Transportation and Development and a nutrition van paid for by a grant from the Gheen Foundation and Title III C-1.

Various computer equipment was acquired and paid by local funds.

Old, worn out equipment costing \$10,931.30 was junked during the year.

Note 7 - In-Kind Contributions:

The Council receives in-kind contributions during the year. These in-kind contributions consist of furnishing facilities at various locations without payment of rent or utilities, the payment of van expenses, and the payment of van insurance premiums. These contributions have not been recorded as revenues and consequently no expense have been incurred or recorded, all of which has no effect on the financial statements.

The Council received additional support through services contributed by volunteers that does not meet the criteria for recognition under generally accepted accounting principles because the Council would not hire additional paid employees to preform these services if volunteers were not available.

Note 8 - Board of Directors' Compensation:

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy and state travel regulations.

Note 9 Transportation Revenues and Expenses:

The Council earned reimbursements totaling \$103,167.00 from the Louisiana Department of Transportation and Development through the Lafourche Parish Council for operating the rural transportation system for the period July 1, 1999 through March 31, 2000. For the period July 1, 1999 through June 30, 2000 the Council received farebox collections totaling \$7,820.04 and other revenues for providing transportation on a fee basis of \$9,557.00 or total revenues of \$120,544.04.

Operating expenses charged directly to the Section 5311 transportation fund are as follows:

<u>Expenses</u>	<u>Amount</u>
Salaries & Fringe Benefits	\$ 62,640.13
Supplies	21,343.54
Other	<u>19,345.60</u>
	\$ 103,329.27
	=====

Transportation expenses paid by other funds are as follows:

<u>Fund</u>	<u>Amount</u>
Title III-B	\$ 43,060.19
Parish Council	29,963.23
United Way	<u>25,242.29</u>
	\$ 98,265.71
	=====

Additionally, insurance costs on the vans were provided by the Lafourche Parish Council and the City of Thibodaux and the City of Golden Meadow provided fuel and oil. Further, the Sheriff of Lafourche Parish provided labor on the repair of the vans.

Note 10- The Council, a non-profit corporation, is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. The Council is exempt from Louisiana income taxation under corresponding statutes. The latest Form 990, Return of Organization Exempt from Income Tax has been filed with the proper Federal officials.

Note 11- A former employee on October 16, 2000 filed a Complaint for Age Discrimination law suit naming the Lafourche Council on Aging, Inc and its director as defendants. This suit filed in the United States District Court in New Orleans, Louisiana alleges that on December 31, 1999 the former employee was discharged because of her age and a younger employee assigned her duties. This suit asks no specific monetary damages. On December 15, 2000 the defendants answered this suit denying all allegations and on December 18, 2000 a Preliminary Conference was set for January 23, 2001 for the purpose of scheduling a pre-trial conference and trial on the merits and for a discussion of the status and discovery cut-off dates.

The Lafourche Parish Council has a Public Officials and Employee

Liability insurance policy which indemnifies all Lafourche parish agencies and their officers and employees. This insurance policy has a \$25,000.00 deductible clause.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of the final review are recognized in the period in which agreed upon by the agency and the Council. It is the opinion of management that audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

Note 12- Federally Assisted Programs:

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the revised Single Audit Act and is subject to examination for all open years. Based upon prior experience the Council's management believes that any examination will not result in any significant disallowed costs.

The Council receives the majority of its revenues from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by federal and state governments. If significant budget cuts are made at the federal and/or state level, the amounts of the funds the Council receives could be reduced significantly and have an adverse impact on its operations.

Note 13- Adjustments to General Fund Balance:

The adjustments to the Fund Balance of the General Fund this year are as follows:

Transfers from the Special Group of Funds:

Closeout of the Section 5311 Fund	\$ 23,113.32
Net other Special Funds balances transferred	64.13
Long outstanding Operation and Payroll checks transferred	1,202.66
	<u>\$ 24,384.11</u>

Less: Match on vehicle acquired in previous year	\$ 8,062.80	
Other credits in amounts transferred	<u>2,103.94</u>	\$ <u>10,166.74</u>
Net adjustment		\$ <u><u>14,217.37</u></u>

Note 14- Interfund Transfers:

Schedule 2-D, Schedule of Interfund Transfers, shows the interfund transfers, the purpose of the transfers, and the funds effected by these transfers. This schedule also shows the proration of partitants' contributions before March 31, 2000 between Section 5311 and Title III B-1 funds. Schedule 2-E shows the revenue and expenditures after the transfers.

Note 15 - Transfers from U.S.D.A.:

Transfers from the U.S.D.A. Fund to the Title III C-1 and Title III C-2 Funds to eliminate the balance in those funds.

Note 16 - Transfer of the balance in the Section 5311 Fund:

The contract with the Louisiana Department and Development was cancelled as of March 31, 2000 and the balance closed and accounted for as Due to Other Funds and will be subsequently transferred to the General Fund.

Note 17 - To eliminate the fund balances of Special Revenue Funds who derive revenues from the Governor's Office of Elderly Affairs.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL FUND
 P.C.O.A. AND GENERAL FUND
 FOR THE PERIOD ENDED JUNE 30, 2000

	<u>P .C.O.A.</u>	<u>General Fund</u>	<u>Memorandum Total</u>
REVENUES:			
Intergovernmental:			
Office of Elderly Affairs	\$ 23,247.00		\$ 23,247.00
Lafourche Parish Council		\$ 15,200.00	15,200.00
Public Support:			
Participants' Contributions	5,572.00	1,443.46	7,015.46
Other		3,055.89	3,055.89
Total Revenues	\$ <u>28,819.00</u>	\$ <u>19,699.35</u>	\$ <u>48,518.35</u>
EXPENDITURES:			
Salaries			
Fringe Benefits			
Travel	\$ 2,121.93	\$ 260.60	\$ 2,382.53
Operating Services	16,998.98	960.50	17,959.48
Operating Supplies	6,137.67	316.32	6,453.99
Other Costs	3,560.42	2,953.51	6,513.93
Capital Outlay		11,680.00	11,680.00
Total Expenditures	\$ <u>28,819.00</u>	\$ <u>16,170.93</u>	\$ <u>44,989.93</u>
Excess of Revenues (Under) Expenditures		\$ 3,528.42	\$ 3,528.42
Fund Balances:			
Beginning of Year		\$ 39,680.33	\$ 39,680.93
Adjustments (Note 13)		14,217.37	14,217.37
End of Year		\$ <u>57,426.12</u>	\$ <u>57,426.12</u>

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS

SECTION 5311, AREA AGENCY ADMINISTRATION, TITLE III B-1,
TITLE III C-1, TITLE III C-2, U.S.D.A. , AND TITLE III-D

FOR THE YEAR ENDED JUNE 30, 2000

	Section 5311	Area Agency Administration	Title III B-1	Title III C-1	Title III C-2	U.S.D.A.	Title D
REVENUES:							
Intergovernmental:							
	\$ 103,167.00	\$ 30,875.00	\$ 134,706.00 2,500.00	\$ 60,268.00	\$ 116,655.00	\$ 38,218.00	\$ 3,436.00

The accompanying notes are an integral part of these statements.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDSTITLE F, TITLE V, TITLE XIX, SENIOR CENTERS,
OMBUDSMAN, AND F.E.M.A.

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Title F</u>	<u>Title V</u>	<u>Title XIX</u>	<u>Senior Centers</u>	<u>Ombudsman</u>	<u>F.E.M.A.</u>
REVENUES:						
Intergovernmental:	\$ 5,465.00	\$ 352,884.00		\$ 54,692.00	\$ 30,481.00	
Office of Elderly Affairs						
Lafourche Parish Council						
Emergency, Food, & Shelter						
Dept. of Health & Hospitals			\$ 8,113.00			\$ 11,467.50
Public Support:						
L.A.C.O.A. & Other						
United Way						
Participants' Contributions						
Other	\$ 5,465.00	3,515.00	\$ 8,113.00	\$ 54,692.00	\$ 30,481.00	\$ 11,467.50
Total Revenues	\$ 5,465.00	\$ 356,399.00	\$ 8,113.00	\$ 54,692.00	\$ 30,481.00	\$ 11,467.50
EXPENDITURES:						
Salaries		\$ 301,410.37		\$ 50,297.00	\$ 17,779.67	
Fringe Benefits		23,564.51		3,931.16	1,381.58	
Travel		1,392.92			1,782.56	
Operating Services		20,087.01		453.29	7,662.43	
Operating Supplies		1,352.07			1,870.14	
Other Costs	\$ 5,465.00	8,336.76	\$ 5,070.00			\$ 5,167.77
Utility Assistance						
Capital Outlay	\$ 5,465.00	356,143.64	\$ 5,070.00	\$ 54,681.45	\$ 30,476.38	\$ 5,167.77
Total Expenditures	\$ 5,465.00	\$ 356,143.64	\$ 5,070.00	\$ 54,681.45	\$ 30,476.38	\$ 5,167.77
Excess of Revenues (Under) Expenditures	\$	\$ 255.36	\$ 3,043.00	\$ 10.55	\$ 4.62	\$ 6,299.93
Other Operating Sources:			\$ 1,245.00			
Transfers In (Note 14)						
Transfers In (Note 15)						
Transfers Out (Note 14)						
Transfers Out (Note 15)						
Fund Balances:			\$ 12,510.29			
Beginning of Year						
Adjustment (Note 16)		\$ (255.36)		\$ (10.55)	\$ (4.62)	
Adjustment (Note 17)		-0-	\$ 16,798.29	-0-	-0-	-0-
End of Year			\$ 16,798.29			

The accompanying notes are an integral part of these statements.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDSAUDIT, PARISH COUNCIL, UNITED WAY, GHEENS FOUNDATION,
BROWN FOUNDATION AND HELPING HANDS

FOR THE YEAR ENDED JUNE 30, 2000

	Audit	Parish Council	United Way	Gheens Foundation	Brown Foundation	Helping Hands	Memorandum Total
REVENUES:							
Intergovernmental:							
Office of Elderly Affairs	\$ 2,526.00						
Lafourche Parish Council		\$ 30,000.00					
Emergency, Food, & Shelter							
Dept. of Health & Hospitals							
Public Support:							
L.A.C.O.A. & Others							
United Way			\$ 64,839.05			\$ 8,638.72	8,638.72
Participants' Contributions			878.60				64,839.05
Other:							74,396.22
Total Revenues	\$ 2,526.00	\$ 30,000.00	\$ 65,717.65	\$ 10,000.00	\$ 18,000.00	\$ 8,638.72	\$ 1,177,014.49
EXPENDITURES:							
Salaries							
Fringe Benefits		\$ 26,328.58	\$ 44,099.82		\$ 4,104.62		\$ 736,445.08
Travel		2,054.48	3,441.82		320.74		57,419.15
Operating Services				\$ 1,457.12	616.56		34,011.89
Operating Supplies		1,580.17	2,378.77		306.43		84,341.29
Other Costs							39,467.49
Utility Assistance			14,630.28				149,321.30
Capital Outlay						\$ 8,638.72	13,806.49
Total Expenditures	\$ -0-	\$ 29,963.23	\$ 64,550.69	\$ 10,000.00	\$ 5,348.35	\$ 8,638.72	\$ 1,133,120.69
Excess of Revenues (Under) Expenditures							
Other Operating Sources		\$ 36.77	\$ 1,166.96	\$ (1,457.12)	\$ 12,651.65		\$ 43,893.80
Transfers In (Note 14)							
Transfers In (Note 15)							
Transfers Out (Note 14)							\$ 34,289.20
Transfers Out (Note 15)							1,245.00
Fund Balances:							(1,245.00)
Beginning of Year							(34,289.20)
Adjustment (Note 16)	\$ 361.33		\$ (3,903.55)	\$ 3,170.66			\$ 83,851.96
Adjustment (Note 17)							(23,113.32)
End of Year	\$ -0-	\$ 398.10	\$ (2,736.59)	\$ 1,713.54	\$ 12,651.65	\$ -0-	\$ 104,568.31

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

SCHEDULE OF INTERFUND TRANSFERS
FOR THE PERIOD ENDED JUNE 30, 2000

	Transfers		Funds						
	Section 5311	Title III-B	Title XIX	Section 5311 Revenues	Expend.	Title III B-1 Revenues	Expend.	Title XIX Revenues	Expend.
Participants' Contributions through March 31, 2000	\$ 1,278.04	\$1,278.04)		\$ 1,278.04		\$(1,278.04)			
Revenues from Dept. of Social Services	(1,245.00)		\$1,245.00	(1,245.00)				\$1,245.00	
Participants' Contributions for April, May, & June, 2000	(791.63)	791.63		(791.63)		791.63			
Other Revenues for April, May, & June, 2000	(3,710.00)	3,710.00		(3,710.00)		3,710.00			
Expenditures for April, May, & June, 2000	<u>3,579.75</u>	<u>(3,579.75)</u>			<u>\$3,579.75</u>		<u>\$(3,579.75)</u>	<u>\$1,245.00</u>	
	\$ (888.84)	\$(356.16)	\$1,245.00	\$ (4,468.59)	\$3,579.75	\$3,223.59	\$(3,579.95)	\$1,245.00	
	=====	=====	=====	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

SCHEDULE OF REVENUES AND EXPENDITURES
OF FUNDS AFTER TRANSFERS

FOR THE PERIOD ENDED JUNE 30, 2000

	<u>Section 5311</u>	<u>Title III B-1</u>	<u>Title XIX</u>
<u>REVENUES:</u>			
Grant Revenues	\$ 103,167.00	\$ 134,706.00	\$ 9,363.00
Participants' Contributions	8,306.45	5,751.10	
Other Revenues	4,501.00	6,210.00	
Total Revenues	\$ <u>115,974.45</u>	\$ <u>146,667.10</u>	\$ <u>9,363.00</u>
<u>EXPENDITURES:</u>			
Salaries	\$ 58,210.65	\$ 102,905.88	
Fringe Benefits	4,509.95	7,997.78	
Travel	639.60	6,899.84	
Operating Services	11,257.39	14,478.17	
Operating Supplies	21,298.85	9,120.81	
Other Costs	3,833.00	5,482.00	\$ 5,070.00
Capital Outlay			
Total Expenditures	\$ <u>99,749.44</u>	\$ <u>146,884.48</u>	\$ <u>5,070.00</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variances Favorable (Unfavorable)
<u>SECTION 5311</u>			
Revenues:			
Intergovernmental:			
Lafourche Parish Council	\$ 103,167.00	\$ 103,167.00	
Public Support:			
Participants' Contributions	7,820.00	7,820.04	\$.04
Other	7,669.00	9,557.00	1,888.00
Transfers Out		(4,468.59)	(4,468.59)
Total Revenues	\$ <u>118,656.00</u>	\$ <u>116,075.45</u>	\$ <u>(2,580.55)</u>
Expenditures:			
Salaries	\$ 73,392.00	\$ 58,130.18	\$ 15,261.82
Fringe Benefits	4,510.00	4,509.95	.05
Travel	821.00	821.99	(.99)
Operating Services	13,432.00	13,366.02	65.98
Operating Supplies	21,861.00	21,861.13	(.13)
Other Costs	4,640.00	4,640.00	
Capital Outlay			
Transfers Out		(3,579.75)	3,579.75
Total Expenditures	\$ <u>118,656.00</u>	\$ <u>99,749.52</u>	\$ <u>18,906.48</u>
<u>TITLE XIX</u>			
Revenues:			
Intergovernmental:			
Louisiana Dept. of Health	\$ 8,113.00	\$ 8,113.00	
Transfers In		1,245.00	\$ 1,245.00
Total Revenues	\$ <u>8,113.00</u>	\$ <u>9,358.00</u>	\$ <u>1,245.00</u>
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 18,031.50	\$ 5,070.00	\$ 12,961.50
Capital Outlay			
Total Expenditures	\$ <u>18,031.50</u>	\$ <u>5,070.00</u>	\$ <u>12,961.50</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2000

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variances Favorable (Unfavorable)
<u>AREA AGENCY ADMINISTRATION</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 30,875.00	\$ 30,875.00	
Expenditures:			
Salaries	\$ 20,734.00	\$ 20,733.72	\$.28
Fringe Benefits	1,606.00	1,601.55	4.45
Travel	1,182.00	1,190.94	(8.94)
Operating Services	6,751.00	6,739.46	11.54
Operating Supplies	602.00	601.37	.63
Other Costs			
Capital Outlay			
Total Expenditures	\$ 30,875.00	\$ 30,867.04	\$ 7.96
<u>TITLE III B-1</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 134,706.00	\$ 134,706.00	
Lafourche Parish Council	2,500.00	2,500.00	
Public Support:			
Participants' Contributions	6,204.00	6,237.51	\$ 33.51
Transfers In		(486.41)	(486.41)
Other:			
Transfers In		3,710.00	3,710.00
Total Revenues	\$ 143,410.00	\$ 146,667.10	\$ 3,257.10
Expenditures:			
Salaries	\$ 102,982.00	\$ 102,986.35	\$ (4.35)
Fringe Benefits	7,999.00	7,997.78	1.22
Travel	6,688.00	6,717.45	(29.45)
Operating Services	13,170.00	12,369.54	800.46
Operating Supplies	7,896.00	8,558.61	(662.61)
Other Costs	4,675.00	4,675.00	
Capital Outlay			
Transfers In		3,579.75	(3,579.75)
Total Expenditures	\$ 143,410.00	\$ 146,884.48	\$ (3,474.48)

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Actual</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Variances</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>CONGREGATE MEALS TITLE III C-1</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 60,268.00	\$ 60,268.00	
Public Support:			
Participants' Contributions	25,140.00	28,104.17	2,964.17
Other	115.00	115.00	
Total Revenues	\$ <u>85,523.00</u>	\$ <u>88,487.17</u>	\$ <u>2,964.17</u>
Expenditures:			
Salaries	\$ 29,826.00	\$ 28,480.65	\$ 1,345.35
Fringe Benefits	2,322.00	2,215.95	106.05
Travel	366.00	365.16	.84
Operating Services	4,603.00	4,565.42	37.58
Operating Supplies	2,771.00	2,548.04	222.96
Other Costs	40,346.00	41,415.00	(1,069.00)
Capital Outlay	8,308.00	8,308.00	
Total Expenditures	\$ <u>88,542.00</u>	\$ <u>87,898.22</u>	\$ <u>643.78</u>

HOME DELIVERED MEALS - TITLE III C-2

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 116,655.00	\$ 116,655.00	
Lafourche Parish Council	2,500.00	2,500.00	
Public Support:			
Participants' Contributions	30,718.00	31,355.90	\$ 637.90
Total Revenues	\$ <u>149,873.00</u>	\$ <u>150,510.90</u>	\$ <u>637.90</u>
Expenditures:			
Salaries	\$ 78,144.00	\$ 79,648.54	\$ (1,504.54)
Fringe Benefits	6,123.00	6,206.87	(83.87)
Travel	17,886.00	19,127.82	(1,241.82)
Operating Services	14,802.00	14,608.48	193.52
Operating Supplies	2,629.00	2,645.13	(16.13)
Other Costs	61,539.00	62,563.26	(1,024.26)
Capital Outlay			
Total Expenditures	\$ <u>181,123.00</u>	\$ <u>184,800.10</u>	\$ <u>(3,677.10)</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues/ Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
<u>U.S.D.A.</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>44,000.00</u>	\$ <u>38,218.00</u>	\$ <u>5,782.00</u>
Transfers:			
Transfers to Title III C-1	\$ (588.95)	\$ (588.95)	
Transfers to Title III C-2	<u>34,289.20</u>	<u>34,289.20</u>	
Total Transfers	\$ <u>33,700.25</u>	\$ <u>33,700.25</u>	

TITLE D

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>3,436.00</u>	\$ <u>3,436.00</u>	
Expenditures:			
Salaries	\$ 2,446.00	\$ 2,445.58	\$.42
Fringe Benefits	194.00	192.76	1.24
Travel	538.00	539.37	(1.37)
Operating Services	227.00	224.27	2.73
Operating Supplies	31.00	31.00	
Other Costs			
Capital Outlay	\$ <u>3,436.00</u>	\$ <u>3,432.98</u>	\$ <u>3.02</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Actual</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Variances</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>TITLE F</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 5,465.00	\$ 5,465.00	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 5,465.00	\$ 5,465.00	
Capital Outlay			
Total Expenditures	\$ 5,465.00	\$ 5,465.00	

TITLE V

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 352,884.00	\$ 352,884.00	
In Kind	3,515.00	3,515.00	
Total Revenues	\$ 356,399.00	\$ 356,399.00	
Expenditures:			
Salaries	\$ 302,410.00	\$ 301,410.37	\$ 999.63
Fringe Benefits	23,308.00	23,564.51	(256.51)
Travel	1,267.00	1,392.92	(125.92)
Operating Services	20,148.00	20,087.01	60.99
Operating Supplies	929.00	1,352.07	(423.07)
Other Costs	8,337.00	8,336.76	.24
Capital Outlay	\$ 356,399.00	\$ 356,143.64	\$ 255.36

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues/ Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
<u>SENIOR CENTERS</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>54,692.00</u>	\$ <u>54,692.00</u>	
Expenditures:			
Salaries	\$ 50,297.00	\$ 50,297.00	
Fringe Benefits	3,942.00	3,931.16	\$ 10.84
Travel			
Operating Services	453.00	453.29	(.29)
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>54,692.00</u>	\$ <u>54,681.45</u>	\$ <u>10.55</u>

OMBUDSMAN

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>30,481.00</u>	\$ <u>30,481.00</u>	
Expenditures:			
Salaries	\$ 17,780.00	\$ 17,779.67	\$.33
Fringe Benefits	1,381.00	1,381.58	(.58)
Travel	1,711.00	1,782.56	(71.56)
Operating Services	7,920.00	7,662.43	257.57
Operating Supplies	1,689.00	1,870.14	(181.14)
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>30,481.00</u>	\$ <u>30,476.38</u>	\$ <u>4.62</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues/ Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
<u>AUDIT</u>			
Revenues:			
Intergovernmental	\$ <u>2,526.00</u>	\$ <u>2,526.00</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Servicew			
Operating Supplies			
Other Costs	\$ 2,526.00	\$ 2,526.00	
Capital Outlay			
Total Expenditures	\$ <u>2,526.00</u>	\$ <u>2,526.00</u>	

P.C.O.A.

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 23,247.00	\$ 23,247.00	
Public Support:			
Participants' Contributions	4,912.00	5,572.00	\$ 660.00
Other	660.00		(660.00)
Total Revenues	\$ <u>28,819.00</u>	\$ <u>28,819.00</u>	\$ <u>-0-</u>
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 2,122.00	\$ 2,121.93	\$.07
Operating Services	16,999.00	16,998.98	.02
Operating Supplies	6,138.00	6,137.67	.33
Other Costs	3,560.00	3,560.46	(.42)
Capital Outlay			
Total Expenditures	\$ <u>28,819.00</u>	\$ <u>28,819.00</u>	\$ <u>-0-</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variances Favorable (Unfavorable)
<u>F.E.M.A.</u>			
Revenues:			
Intergovernmental:			
F.E.M.A.	\$ <u>11,467.50</u>	\$ <u>11,457.50</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs			
Utility Assistance	\$ 5,167.77	\$ 5,167.77	
Capital Outlay			
Total Expenditures	\$ <u>5,167.77</u>	\$ <u>5,167.77</u>	

PARISH COUNCIL

Revenues:			
Intergovernmental:			
Lafourche Parish Council	\$ <u>30,000.00</u>	\$ <u>30,000.00</u>	
Expenditures:			
Salaries	\$ 26,337.00	\$ 26,328.58	\$ 8.42
Fringe Benefits	2,047.00	2,054.48	(7.48)
Travel			
Operating Services	1,616.00	1,580.17	35.83
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>30,000.00</u>	\$ <u>29,963.23</u>	\$ <u>36.77</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000

	Budgeted Revenues/ <u>Expenditures</u>	Actual Revenues/ <u>Expenditures</u>	Variances Favorable (Unfavorable)
<u>UNITED WAY</u>			
Revenues:			
Public Support:			
United Way	\$ 64,838.68	\$ 64,839.05	\$.37
Participants' Contributions	966.00	878.60	(87.40)
Total Revenues	<u>\$ 65,804.68</u>	<u>\$ 65,717.65</u>	<u>\$ (87.03)</u>
Expenditures:			
Salaries	\$ 44,959.51	\$ 44,099.82	\$ 859.69
Fringe Benefits	3,534.52	3,441.82	92.70
Travel			
Operating Services	2,584.65	2,378.77	205.88
Operating Supplies			
Other Costs	14,726.00	14,630.28	95.72
Capital Outlay			
Total Expenditures	<u>\$ 65,804.68</u>	<u>\$ 64,550.69</u>	<u>\$ 1,253.99</u>
<u>GHEENS FOUNDATION</u>			
Revenues:			
Gheens Foundation	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 3,170.66	\$ 1,457.12	\$ 1,713.54
Operating Services			
Operating Supplies			
Other Costs			
Capital Outlay	10,000.00	10,000.00	
Total Expenditures	<u>\$ 13,170.66</u>	<u>\$ 11,457.12</u>	<u>\$ 1,713.54</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2000

	Budgeted Revenues/ <u>Expenditures</u>	Actual Revenues/ <u>Expenditures</u>	Variances Favorable (Unfavorable)
<u>DOROTHY D. BROWN FOUNDATION</u>			
Revenues:			
Public Support:			
Dorothy D. Brown Foundation	\$ <u>18,000.00</u>	\$ <u>18,000.00</u>	
Expenditures:			
Salaries	\$ 11,376.00	\$ 4,104.62	\$ 7,271.38
Fringe Benefits	1,049.00	320.74	728.26
Travel	4,704.00	616.56	4,087.44
Operating Services	871.00	306.43	564.57
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>18,000.00</u>	\$ <u>5,348.35</u>	\$ <u>12,651.65</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2000

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variances Favorable (Unfavorable)
<u>HELPING HANDS</u>			
Revenues:			
Public Support:			
L.A.C.O.A & S.L.E.C.A.	\$ 8,638.72	\$ 8,638.72	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs			
Utility Assistance	\$ 8,638.72	\$ 8,638.72	
Capital Outlay			
Total Expenditures	\$ 8,638.72	\$ 8,638.72	
<u>GENERAL FUND</u>			
Revenues:			
Intergovernmental:			
Lafourche Parish Council	\$ 15,200.00	\$15,200.00	
Public Support:			
Participants' Contributions	1,443.46	1,443.46	
Other	3,055.89	3,055.89	
Total Revenues	\$ 19,699.35	\$19,699.35	
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 260.60	\$ 260.60	
Operating Services	960.50	960.50	
Operating Supplies	316.32	316.32	
Other Costs	2,953.51	2,953.51	
Capital Outlay	11,680.00	11,680.00	
Total Expenditures	\$ 16,170.93	\$16,170.93	

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 SCHEDULE OF PRIORITY SERVICES
 TITLE III, PART B - GRANT FOR SUPPORTATIVE SERVICES
 FOR THE YEAR ENDED JUNE 30, 2000

				<u>% of GOEA Grant</u>
Access(30%)	Outreach	\$ 5,888.41		
	Information & Assistance	10,997.79		
	Transportation	42,499.55		
	Case Management	<u>8,697.11</u>	\$ 68,082.86	50.54
In Home(15%)	Material Aide	\$ 8,081.77		
	Housekeeping	<u>34,548.07</u>	42,629.84	31.65
Legal (5%)			4,675.00	3.47
Non-Priority Services			<u>27,917.03</u>	
Total Title III B Supportative Services Expenditures			\$ 143,304.73	
Less: Participants' Contributions		\$ 6,237.51		
Lafourche Parish Council		<u>2,500.00</u>	<u>8,737.51</u>	
			\$ 134,567.21	
Plus: Excess Revenues			<u>138.78</u>	
Title III B Supportative Service Grant			\$ 134,706.00	
			<u>=====</u>	

The accompanying notes are an integral part of the financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND CHANGES
 IN GENERAL FIXED ASSETS
 FOR THE YEARS ENDED JUNE 30, 1999 AND 2000

	Balance June 30, <u>1999</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2000</u>
General Fixed Assets at Cost:				
Furniture & Equipment	\$ 33,518.40	\$ 4,680.00	\$ 10,931.30	\$ 27,267.10
Vans	289,020.24	51,652.00		340,672.24
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fixed Assets	\$ 322,538.64	\$ 56,332.00	\$ 10,931.30	\$367,939.34
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
Investment in General Fixed Assets:				
Funds Originating From:				
Van Funds	\$ 259,223.50	\$ 33,344.00		\$292,567.50
Title III C-1	14,909.20	8,308.00	\$ 2,176.65	21,040.55
Title III C-2	14,595.21		511.30	14,083.91
Title III B-1	639.82		102.96	536.86
Title V	4,519.24		1,640.91	2,878.33
Section 5311	429.99			429.99
United Way	757.55		563.55	194.00
P.C.O.A.	208.25			208.25
Gheens Foundation	6,000.00	10,000.00		16,000.00
Local Sources	21,255.88	4,680.00	5,935.93	19,999.95
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Investment	\$ 322,538.64	\$ 56,332.00	\$ 10,931.30	\$367,939.34
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE PERIOD ENDED JUNE 30, 2000

Federal Crantor/Pass Through Grantor/Program Title	Federal CFDA Number	Program or Award Amount	Recognized	Expenditures
<u>Federal Emergency Management Agency:</u>				
Passed through the United Way of America				
Emergency, Food, and Shelter Program	83.523	\$ 22,935.00	\$ 11,467.50	\$ 5,167.77
<u>Department of Health and Human Resources:</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs of the Aging:				
Title III Area Agency Administration	93.045	23,156.00	23,156.00	23,156.00
Title III Supportative Services	93.044	83,355.00	83,355.00	83,355.00
Title III Congregate C-1 Meals	93.045	59,088.00	59,088.00	59,088.00
Title III Home Delivered C-2 Meals	93.045	46,345.00	46,345.00	46,345.00
Title III In-Home D Services	93.046	2,921.00	2,921.00	2,921.00
Title III Ombudsman Nursing Home	93.044	18,559.00	18,559.00	18,559.00
Title III Health F Program	93.043	4,645.00	4,645.00	4,645.00
<u>Passed through the Louisiana Health and Hospitals:</u>				
Title XIX Medical Assistance	13.714	18,031.50	8,113.00	5,070.00
<u>Department of Labor:</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs				
Title V Senior Community Service Employment Program	17.235	320,759.00#	320,759.00	320,759.00
<u>Department of Agriculture:</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs				
U.S.D.A. Cash in Lieu of Commodities	10.570	44,000.00	38,218.00	33,700.25

<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Recognized</u>	<u>Expenditures</u>
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Schedule of Expenditures of Federal Awards (Continued)

Department of Transportation:
Passed through the Lafourche
Parish Council

Section 5311 Public Transportation
 Operating Assistance
 Program for the Non-
 Urbanized Area of
 Lafourche Parish
 State Project No:
 741-29-0106
 Federal Project No;
 L.A-18-X017 20.509

	<u>103,167.00</u>	<u>103,167.00</u>	<u>103,167.00</u>
Total	\$ 746,961.50	\$ 719,793.50	\$ 705,933.02
	=====	=====	=====

Major Program

Schedule of Findings and Questioned Costs - Section I - Summary of Auditor's Results

for the year ended June 30, 2000

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Reportable condition(s) identified that are not considered to be material weaknesses? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Reportable condition(s) identified that are not considered to be material weakness(es)? yes X no

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes X no

Identification of major programs:

~~CLXXKXXX~~

Senior Community Service
Employment Program--Title V

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? X yes no

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

Year ended June 30, 2000

Section II -- Financial Statement Findings None

Section III -- Federal Award Findings and Questioned Costs None

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.
SUMMARY OF PRIOR YEARS' FINDINGS

There was no adverse prior years' findings or questioned costs.